

THE NASDAG STOCK MARKET LICTING CHARICATIONS DEPARTMENT DECO BLACKWELL BOAD

HULKYILLE MD BUBGO

Gary Sundick Vice President **Listing Qualifications** 



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By Facsimile and First Class Ma.

October 5, 2007

CONTNAS Ms. Cecile Peters Chief, IT Services Division of Corporation Finance U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, D.C. 20549

1-33684

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Dear Ms. Peters:

By letter dated September 18, 2007, I advised you that the Exchange had received a Form 8-A from ZARS Pharma, Inc. for registration of its common stock and the Exchange had approved the security for listing and registration upon official notice of issuance for IPOs.

Since then, we have been advised that the company wishes to withdraw its application to list the security on the Exchange. Accordingly, we hereby withdraw our earlier certification of approval.

Sincerely,

